EXHIBIT M

05-44481-rdd Doc 4777-14 Filed 07/31/06 Entered 07/31/06 17:16:37 Exhibit M Pg 2 of 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.: (Jointly Administered)

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ORDER GRANTING SECOND INTERIM APPLICATION OF BANNER & WITCOFF, LTD., INTELLECTUAL PROPERTY COUNSEL TO DELPHI CORPORATION, FOR ALLOWANCE OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES

Upon consideration of the second interim application of Banner & Witcoff, Ltd. for allowance of interim compensation and reimbursement of expenses (the "Second Interim Banner Application") for professional services and expenses incurred during the period commencing February 1, 2006 through May 31, 2006; and a hearing having been held before this court to consider the Second Interim Banner Application on October 19, 2006; and notice having been given pursuant to the Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefore, it is hereby:

ORDRED that the Second Interim Banner Application is granted to the extent set forth in Schedule "A."

Dated: New York, New York October 19, 2006

> United States Bankruptcy Judge Southern District of New York

Case No. 05-4481(RDD)
Case Name: Delphi Corporation

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